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businessman who wrote a literal book on how to dodge income taxes.

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A federal judge on Wednesday threw the figurative book at a former Gatlinburg, Tennessee, businessman who wrote a literal book on how to dodge income taxes.

U.S. District Judge Thomas Phillips sentenced David Miner, 61, to an 18-month prison term for plotting a campaign to impede and harass IRS agents in a bid to help his paying clientele to avoid paying taxes and failing to file his own tax returns.

Miner was convicted in a March trial in U.S. District Court. He worked for TVA in the 1990s and later opened a craft shop in Gatlinburg before turning his efforts to the art of tax evasion, testimony showed.

For \$1,200, Miner sold a program to "decode" via an IRS manual a client's Individual Master File, or IMF, which uses computer codes to document a person's tax history, point out errors and write letters demanding the IRS fix those problems.

Miner also advised clients to target specific IRS agents with threats of civil and criminal litigation, testimony has shown. Miner called his business IRx-Solutions.

Assistant U.S. Attorney Frank Dale urged Phillips to sentence Miner to the upper end of his 15 to 21 month penalty range to deter others from trying his scam.

"Based upon his own testimony at trial, it appears that Miner has a significant following among individuals who oppose taxation and would seek to subvert the application of tax laws," Dale wrote in a sentencing memorandum.

"Miner has written a book and other documentary materials, operated an Internet website, and spoken at various meetings, presumably on subjects related to defying

the tax system,” Dale continued.

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Defense attorney Lowell H. DeCarle Jr. argued Miner deserved a sentencing break because he has an otherwise clean record and would be unlikely to commit further crimes.

Judge Phillips ordered Miner to pay the IRS more than \$36,000 in restitution.

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